G. R. S.·58]

Previous references.

L.D. 240 - 10 (2-6)

File No. 358-10

Serial Nos. 1

1910.

(Local Boards)

*Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for Feb.y, 1912.

SUBJECT.

Levy of railway cess.

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1. From the Dy. Comr., Chitaldrug, no 466 dt 25.5.11: Requests to be favoured with instructions as to the line of action to be taken regarding the levy of railway cess (R.d. subject no 294 of 1910)

To Do, D.O. no. 2419 dt 25.9.11: Requests him to explain what he means by 'railway toll'.

From Do, D.O. [illegible] dt 3.10.11: States that by railway toll is meant a toll to be utilized for railway purposes and that the levy of toll will not be necessary if railway cess is allowed on all items of revenue that pay one anna cess.

M.N. Anandalwar
28.2.12.

GPB—5,000—22-10-10

G.R.S. 11] 1906.

GENERAL AND REVENUE SECRETARIAT

(Cos)

NOTES.

File No. 359/10

FILE HEADING.

Levy of railway cess.

From The Deputy Commr. of Belgaum

No. 466 Dated 25/5/11 Received 29. 5. 11

Diary No. 1631 | Enclos. | Spare Copies | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests to be favored with instructions as to the line of action to be taken regarding the levy of railway cess — R. a. subject no 294 of 1910

NOTES AND ORDERS.

2) R. a subject no 294 of 1910 was about the construction of new railway lines moved by Messrs W. Trimbak Rao Belgaum Municipality & Gurusiddappa, Kolhapur Taluk.

NOTES—First sheet.

GPB—15,000—24-4-09

G. R. S. 12]
General and Revenue Secretariat.

LCB File No. 358 of 19 10

Serial No.	
	Summary of discussion re opening of railway lines such as (1) from Kottur to Rayadrug (2) from Rayadrug to Holalkere (3) from Kottur to Harihar will promote commercial activity. Reply of Govt — This is a proposal requiring consideration after the more immediate wants of the State are complied with. Again the Dt Boards ought to consider the question of levying a railway cess for the construction of light Railway lines. It is with reference to this that the Govt want certain reference or instructions on the subject.
	3. The proposal of the Dt Board of Kolar to construct a railway from Bowringpet to Kolar received from the P. W. D. for being dealt with in the Ft & Rev Depts in accordance with the orders of Govt is pending orders. The papers were submitted to the Dewan on 15/3/11 with D no 5392
	4) In this Connection

Recd back with His Highness' orders & draft rules for approval
2/6/11

NOTE—Contn. sheet separately

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue
Secretariat.

LS File No. 358 of 1910

Serial No.

The
These papers relating to the levy of railway cess by the Boards in British India were obtained from the Residency & were ordered by the Dewan to be filed.
Vide LS 240-10 dt Apl 11 & 2-6.
The Deputy Commrs attention may be invited to the notes on the subject available in the L & Manual for Madras & Mysore edited by Mr S Narayan Rao & a copy of the papers received from the Residency sent for the disposal of the question of raising the local cess from 1 to 2 annas in the rupee, which is pending orders along with the question of abolishing the L & fd as a separate fund may be awaited, as a portion of the enhanced cess may be set apart for expenditure on rail roads & tramways.
5 Submitted for orders
Dated 6 It is not clear as
3/11/14 what respect the instructions
of Govt are sought. Under the

NOTE— Contn. sheet.

GPB—50,000—12-8-10

Serial No.

Local Boards Regulation ever force & the District Board has no right to levy any Railway cess -

Secy) 2.6.11 Mlle

7. The papers re the Railway cess in Madras to were shown to Mr Chandy in Mysore -

8. I believe he has since sent up some proposals re ~~to~~ railway extensions in his Dt. In view of possible development it would be desirable to make legislative provision ~~to~~ for Local Boards or Govt on the motion of Local Boards to levy a Railway cess in a local area.

9. I shall be glad if Asstt Secy IV will go into the matter in consultation with Asstt Secy III if necessary.

RS 19.7.11

LB 9/7/14

20/7/14

10. The Communication received from the Dy: Commr Chittaldrug about the railway extension in his district is dealt with in the linked file MW 19.7.11

11. With a view to make legislative provision

NOTE— Contn. sheet.

GPB—50,000—12-8-10

Serial No.

to levy a Railway cess it seems necessary to incorporate in Sec 20 of the L. B. Regulation a clause similar to Clause(ii) of section 57 of the Madras Local Boards Act No V of 1884 as amended by Act III of 1890 and VI of 1900 which runs as follows:—

~~The following are the taxes to be~~

(ii) "A tax not exceeding three pies in the rupee on the annual rental value of all occupied lands to be utilized solely in the construction of tramways or rail roads"

This is one of the taxes which may be levied under the Act in Madras

2. It is respectfully submitted that such a clause authorises the levy of this special cess only on Land Revenue and it would therefore be worth while to consider whether it is right in principle to tax the Agriculturist ~~alone~~ alone for securing a benefit to be enjoyed by all classes of the General public. If it is considered expedient to tax all classes ~~the clause~~ along with the Agriculturist the clause will have to be suitably modified before adopting

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue
Secretariat.

LB File No. 358 of 1910-11

Serial No.

13. Submitted for orders

KP(ar)

24.7.11 25.7.11

It seems to be the intention of Govt. to empower District Boards as in the Madras Presidency to levy a railway cess not exceeding three pies in the rupee, subject to the sanction of Govt - It is a question whether the cess is intended to be levied only in respect of occupied lands and Kayamgutta & Inam villages, according to the survey valuation in the case of lands and according to the rent in the case of Kayamgutta villages and to the recorded value of the Inam in the case of Inam villages, or whether it is to be levied in respect of all items of revenue on which local cess is at present levied, such as Revenue - miscellaneous, Abkari, Forest, Salt &c - In Madras, it is only in respect of occupied lands that this cess is allowed to be levied - If the same rule be adopted here also, a

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12,]
General and Revenue
Secretariat.

L-B File No. 35 of 19 10 11

Serial No.

provision to the following effect may be inserted next to clause 1 of sub section (1) of section 20 of the ~~Rayalseemaaccess~~ Local Boards Regn:—
"a cess to be recovered as an arrear of land revenue, imposed with the previous sanction of Govt on all occupied lands, and Rayamgutta and Inam villages at a rate not exceeding three pies in the rupee on the survey valuation of such lands, the fixed Rayamgutta rent of Rayamgutta villages and the recorded value of Inam villages, to be utilized solely in the construction of tramways or rail roads".

15.) Secy) 29-7-11 Mee

16) As suggested by Mr Chandey in his letter to the Chief Engr, the cess may well be imposed on all items on which local cess is now imposed including Excise & Forest receipts. The levy of special toll near Rly Stations may also be provided for. Please draft the necessary amendments

HB
(B/R)

17) Put up draft
18.8.11 Mee

Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

LB File No. 358 of 1910-11.

Serial No.

18) Submitted with draft bill ~~and~~ together with draft Statement of objects and reasons:-

19) If by "Railway toll" is meant toles on carts passing to and fro from the railway premises, the existing provisions in the L.B. Regulation authorize the levy of such toles and no ~~separate legislation~~ new provision seems necessary. Attention is respectfully invited to para 13 of the Dy: Comm's letter (enclosure to the Chief Engineer) wherein it is proposed to levy railway toll on Carts:- {Please see also para 17 of the same note suggesting the levy of toles 2 years prior to Construction.

P/
Separately (enclosure dealt with.

If Railway toll means Special toll on persons and goods travelling along a rail road it will be necessary to enact new provision KP(92) 28/8/10 20. A draft bill is put up. Provision is made therein for the levy of the Railway cess and also a special toll near Railway stations -

Secy) 2-9-11. Mlle

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

LB File No. 358 of 1910-11

Serial No.

21. It is not clear what the D.C Chitaldrug exactly means by 'Railway Toll' - He may be written to D.O. & his meaning asked to be further made clear -

UB
14/9/11

22. Please put up draft

14.9.11 Mle

14.9.11 23 Draft put up for approval

KP(92) 24. Issue
18.9.11 19.9.11 Mle

To

25 The Dy Comm Chitaldrug No 2419 dated 25.9.11.

Requests him to explain what he means by 'Railway Toll'

26 From the same office D.O. States that by Railway Toll is meant a toll to be utilized for Railway purposes and that the levy toll will not be necessary if Railway Cess is allowed on all items of revenue that pay one anna Cess.

27 It therefore seems that no special legal provision is necessary to levy Railway tolls. Submitted for orders

3.10.11

NOTE—Contn. sheet.

GPB—50,000—12-8-10

7/51 1881 (356) 19

G. R. S. 12]
General and Revenue
Secretariat.

LB File No. 358 of 19 10–11

Serial No.

28 As the deputy Commissioner state that the levy of a cartway toll would not be necessary clause (2) of the draft put up may be omitted

Secy) 12. 10. 11 Hide

29 Yes, as Approved
Submit to 18th in these instance

HS
14/12/11

30. Submitted
18th Cr) 11. 11. 11 Hide

31. I approve of the proposed legislation & the draft put up may be passed HM
12/12/11

32. 2nd Cr & Down

HSB
14/12/11

14821.
3. 2. 12.

33. I agree HM
18/11/11

Secy
Dept
file return from Delhi.

20/11/11

I agree

NOTE—Contn. sheet.

Read in board
27/1/12

GPB—50,000—12-8-10

Submitted to His Highness.

Draft for approval

I submit the accompanying draft of a Regulation (with statement of objects and reasons) to further amend the Mysore Local Boards Regulation with a view to enable Local Boards to levy a cess for the extension of railways. The draft has been agreed to by both the Councillors. If approved it will be placed before the Legislative Council after the usual reference to the Residency.

Page 9 of Notes.

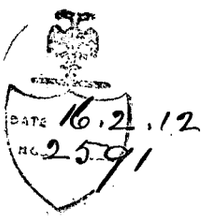
In

(7631)
1881

12

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.



Draft Regulation to further amend the Mysore Local Boards Regulation to admit of the levying of a railway cess.

Order.

Approved
~~KRW~~
23/2/12

Secy
24 Feb 12

IV
Record and file
Transfer to Revenue
for further action

C.O.B
27.2.12

25/2

27/2

27.2.12

1901

From The Deputy Commissioner and President, District Board Chikaldara District

To The Secretary to the Govt of Mysore Genl & Rev: Deptt. Bangalore.

Dated

Despatched 25th

Received

General No. 466.

No.

Enclosure No.

Requesting to forward a copy of rules or standing orders on the subject of levying a railway cess for the construction of light railways etc.

No 466 D

Deputy Commissioner's Office
Chittaldrug District
Date 25th May 1911.

From

K. Chandy, Esquire, B.A.,
Deputy Commissioner,
Chittaldrug District.

To

C. S. Balasundaram Pillai, Esquire, B.A.,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments
Bangalore.

Sir,

I have the honor to invite your kind attention to Daisara Representative Assembly Subject — No. 294 of 1910 directing that the District Boards ought to Consider the question levying a Railway cess for the Construction of Light-Railway lines, and to request you to Kindly forward for reference a Copy of the Rules or Standing Orders of Government — on the Subject if available

Or

or give more detailed instruction about the line of action to be taken in the matter

I have the honor to be,
Sir
your most obedient Servant
K. Clandy
Deputy Commissioner
Whitehorse District

3

G.R.S. 26]

File No.

Serial No.

Diary No. of letter replied to—

2419

~~No.~~ L.B. 358-10-

D/ 25. 9. 11.

General and Revenue Secretariat

( )

, the 19

Date of issue 25. 9. 11

Signed by Norkur.

~~To~~

Dear Sir

With reference to my Headq's letter no 28 dated the 16th July 1911 about the proposed scheme of railway extension in the Chittagong District I am directed to observe that what is exactly meant by 'Railway Tole' is not clear and to request you to be so good as to make it clear what is meant by it

Yours Sincerely

Asst. Secretary

To

SUBJECT.

C. Krishna Iyer Esqr.

Offg Deputy Collr. Chittagong

cpd 27/9/11 25/9/11

Lieutenant Dey
TM
4/10/11

Br. IV
Dlle
4.10.11

6/10/11

DIARY No. 1887

4

10 -10
SECTION
FILE NO. Mysore
SERIAL NO.

3rd October 1911.

My Dear Sir,

Adverting to your D.O. No. 2419/ Y.B. Med. 358-10. dated the 21st/25th. September 1911 addressed to Mr. K. Krishna Iyer I beg to say that the words Railway toll gate are used merely as an abbreviation for a toll gate the revenue from which will be utilised for purposes of Railway construction and Guarantee. It is proposed in the first instance to levy tolls on carts that pass via., Chitaldroog

K

to Holalkere and Davanagere as it is this trade chiefly that the Railway, when constructed will tap. After the Railway is completed, a small toll may similarly be levied on carts that enter the Railway premises. If the Railway Cess is allowed on all items of revenue that pay one anna cess, (i.e., the 3rd set of figures in my note) the establishment of a toll gate will not be necessary. I am,

Yours Sincerely,
K Ananday

Deputy Commissioner
Chitaldroog Distt.

To,
C.S. Balasundram Iyer, Esq. B.A.,
Offg. Secretary to the Govt. of Mysore,
Genl and Rev. Depts.
(camp) Mysore.

A bill to further amend the Mysore Local Boards Regulation II of 1902 as amended by Regulation no. of

Whereas it is expedient to further amend the Mysore Local Boards Regulation II of 1902 as amended by Regulation no. of 8th His Highness the Maharaja is pleased to enact as follows:—

Preamble

Insertion of a new clause under sub section (1) of section 20 of the Regulation

1. The following shall be added after clause 1 in sub section (1) of Section 20 of the said Regulation:

"1(a) a Railways Cess imposed with the previous sanction of Government at a rate not exceeding three pies in the rupee on all items of revenue on which local cess is levied, to be recovered in the same manner as the local cess and to be utilized solely in the Construction of trainways and rail roads"

12/11/11

Amendment of clause 5 in sub section (1) of sec 20.

2. In clause 5 of sub section (1) of Section 20 the words "and near railway stations" shall be inserted after the words "District Board"

Title

(ii) Of section 57 of the Madras Local Boards Act V of 1884 as amended by Acts III of 1890 and VI of 1900